



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

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No. 2004/020

April 16, 2004

**STATE BOARD OF EQUALIZATION
NOTICE OF RESCHEDULED PUBLIC HEARING**

**PROPERTY TAX RULE 136, LIMITED LIABILITY COMPANIES AS QUALIFYING
ORGANIZATIONS FOR THE WELFARE EXEMPTION**

BY NOTICE dated January 30, 2004 and published in the January 30, 2004 California Regulatory Notice Register 2004, Number 5-Z, the State Board of Equalization, announced that it would conduct a public hearing on March 23, 2004, to consider the proposed adoption of Rule 136, Limited Liability companies as Qualifying Organizations for the Welfare Exemption, in Title 18, Division 1 of the California Code of Regulations. A decision was made to postpone the public hearing.

A rescheduled public hearing on the proposed regulation will be held on May 25, 2004, in Room 121, 450 N Street, Sacramento, CA at 9:30 a.m., or as soon thereafter as the matter may be heard.

The State Board proposes to adopt Rule 136 to interpret and clarify that organizations eligible for the welfare exemption from property taxation include nonprofit tax-exempt limited liability companies wholly owned by qualified organizations and meeting all the exemption law requirements in section 214 et. seq. of the Revenue and Taxation Code. Questions regarding the substance of the proposed rule should be directed to: Ms. Mary Ann Alonzo, Senior Tax Counsel, at the State Board of Equalization, P.O. Box 942879, 450 N Street, MIC:82, Sacramento, CA 94279-0082, telephone: (916) 324-1392; FAX (916) 323-3387, e-mail MaryAnn.Alonzo@boe.ca.gov.

Written comments for the Board's consideration, requests to present testimony, or to bring witnesses to the public hearing, and inquiries concerning the proposed administrative action should be directed to Ms. Diane Olson, Regulations Coordinator, telephone (916) 322-9569, fax (916) 324-3984, e-mail Diane.Olson@boe.ca.gov, or Ms. Joann Richmond, Property Taxes Analyst, telephone (916) 322-1931, e-mail Joann.Richmond@boe.ca.gov, or by mail to the State Board of Equalization, Attn: Diane Olson or Joan Richmond, MIC: 80, P.O. Box 942879, 450 N Street, MIC:80, Sacramento, CA 94279-0080.

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/s/ Deborah Pellegrini

Deborah Pellegrini, Chief
Board Proceedings Division